

**CHAP. 280.**—An Act To amend the Revenue Act of 1921 in respect to income tax of nonresident aliens.

March 4, 1923.  
[H. R. 14050.]  
[Public, No. 531.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 210 of the Revenue Act of 1921 is amended, to take effect January 1, 1922, to read as follows:

Income tax.  
Act, p. 253, amend-  
ed.

“NORMAL TAX.

Normal tax.

“SEC. 210. (a) That in lieu of the tax imposed by section 210 of the Revenue Act of 1918 there shall be levied, collected, and paid for each taxable year upon the net income of every individual (except as provided in subdivision (b) of this section) a normal tax of 8 per centum of the amount of the net income in excess of the credits provided in section 216, except that in the case of a citizen or resident of the United States the rate upon the first \$4,000 of such excess amount shall be 4 per centum.

In lieu of tax of 1918.

“(b) In lieu of the tax imposed by subdivision (a) there shall be levied, collected, and paid for the taxable year 1922 and each taxable year thereafter, upon the net income of every nonresident alien individual, a resident of a contiguous country, a normal tax equal to the sum of the following:

Act, p. 242.  
On first \$4,000 of citizens or residents.  
On nonresident aliens in contiguous country.

“(1) 4 per centum of the amount of the net income attributable to compensation for labor or personal services performed in the United States in excess of the credits provided in subdivisions (d) and (e) of section 216; but the amount taxable at such 4 per centum rate shall not exceed \$4,000; and

Computation.  
On income from sources in United States.  
Limit.

“(2) 8 per centum of the amount of the net income in excess of the sum of (A) the amount taxed under paragraph (1) plus (B) the credits provided in section 216.”

On excess income.  
Act, p. 243.

SEC. 2. That subdivision (e) of section 216 of the Revenue Act of 1921 is amended, to take effect January 1, 1922, to read as follows:

Credits allowed individuals.

“(e) In the case of a nonresident alien individual, or of a citizen entitled to the benefits of section 262, the personal exemption shall be only \$1,000. The credit provided in subdivision (d) shall not be allowed in the case of a nonresident alien individual unless he is a resident of a contiguous country, nor in the case of a citizen entitled to the benefits of section 262.”

Nonresident aliens.  
Act, p. 243.

Approved, March 4, 1923.

Dependents.

**CHAP. 281.**—An Act To extend the benefits of section 14 of the Pay Readjustment Act of June 10, 1922, to validate certain payments made to National Guard and reserve officers and warrant officers, and for other purposes.

March 4, 1923.  
[H. R. 14077.]  
[Public, No. 532.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That officers and warrant officers of the National Guard, while participating in exercises or performing the duties provided for by sections 94, 97, and 99 of the National Defense Act, approved June 3, 1916, as amended, and reserve officers and reserve warrant officers of any of the services mentioned in the title of the Pay Readjustment Act of June 10, 1922, while on active duty, including duty for training purposes, shall receive the allowances prescribed for officers and warrant officers of the Regular services under sections 5, 6, and 11 of the said pay Act, and payments heretofore made, or accruing under the operation of this section, hereby made retroactive in effect, for rental allowances to officers and warrant officers of the National Guard or reserves while attending camps of instruction or service schools are hereby validated.

National Guard.  
Officers of, and reserve officers, to receive Regular Army, while on active duty, etc.  
Vol. 39, pp. 206, 207.

Payments made, of services, rental allowances at camps, etc., made retroactive and validated.

Services of officers prior to December 15, 1922, deemed regular. Vol. 39, p. 202. Payments validated.

SEC. 2. That service rendered by National Guard officers during temporary Federal recognition, prior to December 15, 1922, shall be deemed to have been rendered in compliance with the provisions of section 75, National Defense Act, approved June 3, 1916; and all payments heretofore or hereafter made therefor are hereby validated and authorized.

Payments to officers for Army service, including mileage, with advance for return home.

*Ante*, p. 841.

SEC. 3. That hereafter the payments authorized by section 3, Act of September 14, 1922 (Public Numbered 299, Sixty-seventh Congress), may include the entire amount lawfully accruing to such officers as pay, allowances, and mileage on account of such service, and, including pay and mileage for their return home, may be paid to the officers during said period and prior to their departure from the camp or other place at which such service is performed.

Captains and lieutenants.

Services at drills, with designated strength attending, recognized and payments validated.

Vol. 41, p. 783.

SEC. 4. That payments heretofore made to captains and lieutenants belonging to organizations of the National Guard for drills provided for in section 109, National Defense Act, at which at least 50 per centum of the commissioned strength and 60 per centum or more of the enlisted strength, but not less than 60 per centum of the required recognition strength attended and participated for the required time be, and the same are hereby, validated; and such officers, who have heretofore participated in drills held under the conditions prescribed in this section and who have not been paid therefor, shall be paid in accordance with the provisions of this section.

Payments authorized for.

Payments to staff officers of States, etc., not having statutory requirements validated.

*Ante*, p. 1036.

SEC. 5. That payments heretofore made to the National Guard of any State, Territory, or the District of Columbia, which by regulation required the qualification for staff officers as provided in section 110 of the National Defense Act, approved June 3, 1916, as amended, be, and the same are hereby, validated regardless of the failure of such State, Territory, or the District of Columbia to provide by statute for the requirement of such qualification.

Hospital treatment, etc., allowed for injuries to National Guard, etc., on training duty, etc.

Vol. 39, pp. 206, 207. *Ante*, p. 1035.

SEC. 6. That officers, warrant officers, and enlisted men of the National Guard injured in line of duty while at encampments, maneuvers, or other exercises, or at service schools, under the provisions of sections 94, 97, and 99 of the National Defense Act of June 3, 1916, as amended; members of the Officers' Reserve Corps and of the Enlisted Reserve Corps of the Army injured in line of duty while on active duty under proper orders; members of the Reserve Officers' Training Corps, and members of the civilian military training camps, injured in line of duty while at camps of instruction under the provisions of sections 47a and 47d of said National Defense Act as amended; and anyone belonging to any of said classes of persons who may now be undergoing hospital treatment for such injuries so sustained, shall be entitled, under such regulations as the President may prescribe, to medical and hospital treatment at Government expense until they are fit for transportation to their homes, and upon termination of such medical and hospital treatment shall be entitled to transportation to their homes at Government expense. Officers and enlisted men of the National Guard air service injured in line of duty when performing the duties and exercises described in section 92 of said National Defense Act as amended, which involve flying, shall be entitled to like medical and hospital treatment and to like transportation to their homes. Any expenditures heretofore made by the Government in caring for persons injured under the conditions specified herein are hereby validated: *Provided*, That officers and warrant officers undergoing treatment in hospital under any of the foregoing provisions while not in receipt of pay, and other persons undergoing hospital treatment under any of the foregoing provisions, shall be entitled to subsistence at Government expense.

Transportation to their homes.

Allowance for injuries in air service.

Vol. 39, p. 206.

Previous payments for, validated.

*Proviso*. Officers under treatment to have subsistence if not receiving pay.

Approved, March 4, 1923.